



# CITY OF LODI

## COUNCIL COMMUNICATION

AGENDA TITLE: Reorganization of Finance Department

MEETING RATE: September 2, 1992

PREPARED BY: Finance Director

RECOMMENDED ACTION: The positions of **Assistant** Finance Director, one position of Accountant II, and Revenue and Collection Technician be **eliminated** and that two new positions be created - Accounting Manager and Revenue Manager.

Both positions will be **Mid-Management** positions and salary ranges for the Accounting Manager be 5% above the Accountant II range and the Revenue Manager be equal to the Accountant I range.

BACKGROUND INFORMATION: The Assistant Finance Director position is now vacant. The Finance Director recommends that this position be **eliminated** and that those duties be distributed between the Accounting Manager and the Revenue Manager, as well as the remaining Accountant II, a Sr. Account Clerk, and Account Clerk **and the** Department Secretary.

The Accounting Manager will be the **number** two position in the Finance Department and in **addition** to acting as the Finance Director in his absence will be responsible, in addition to the present duties of an Accountant II, for assisting departments in preparing their annual budgets, coordinating the City audit, developing financial **recommendations** and advising the Finance Director on department personnel policies and actions.

The duties of Revenue Manager will be assigned supervisory responsibility of the Utility Billing Section. Utility billing is **fundamentally** a revenue **and** collection operation which should be consolidated with the revenue/collection operations.

The Revenue Manager should also be assigned additional duties as Deputy Treasurer to ensure internal control over the City's investments and to allow signature authority to **disburse** and transfer City funds as required.

APPROVED

THOMAS A. PETERSON  
City Manager



recycled paper

Reorganization of Finance Department  
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In addition to the present duties as Revenue and Collection Technician, supervisor of the City's cashier operation, the investment of approximately \$20,000,000 of City funds, tax collection for transit occupancy tax and business license tax, developing City's revenue projections and banking relations of the City with two local banks, the Revenue Manager will assume the following new responsibilities:

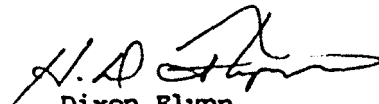
- . supervision of the utility billing operation
- . Deputy City Treasurer
- . project manager for developing and monitoring business license tax rates
- . calculation of arbitrage for bond counsel and federal tax reporting
- . preparation of investment amortization and interest rates

This recommendation will save the City approximately \$50,000 per year.

Formal job specifications will be presented to the Council on September 2.

**FUNDING:** This will result in salary savings of approximately \$50,00 per year.

Respectfully submitted,

  
Dixon Flynn  
Finance Director

DF:br

RESOLUTION NO. 92-157

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**A RESOLUTION OF THE LODI CITY COUNCIL  
APPROVING THE REORGANIZATION OF THE CITY'S FINANCE DEPARTMENT  
AND AUTHORIZING COMPENSATION ADJUSTMENTS**

\*\*\*\*\*

WHEREAS, the Lodi City Council has directed staff to reduce operating costs and to improve the efficiency of City services: and

WHEREAS, the City Manager has recommended the reorganization of the Finance Department to reduce the City's operating costs by abolishing the position of the Assistant Finance Director at an annual gross savings to the City of \$60,000 per year in personnel compensation; and

WHEREAS, the City Manager has recommended that the duties of the Assistant Finance Director be distributed to the Accountant II and the Revenue/Collection Technician; and

WHEREAS, the City Manager has recommended that these position classifications be re-titled Accounting Manager and Revenue Manager and that the incumbents be assigned these duties effective August 31, 1992; and

WHEREAS, THE City Manager has recommended that other positions in the Finance Department be reviewed by the Personnel Department for possible reclassification and compensation adjustment;

NOW, THEREFORE, BE IT RESOLVED, the City Council authorizes the reorganization of the Finance Department as recommended.

Dated: September 2, 1992

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I hereby certify that Resolution No. 92-157 was passed and adopted by the Lodi City Council in a regular meeting held September 2, 1992 by the following vote:

Ayes : Council Members - Hinchman, Pennino, Sieglock, Snider  
and Pinkerton (Mayor)

Noes : Council Members - None

Absent: Council Members - None-

*Alice M. Reimche*  
Alice M. Reimche  
City Clerk

*by jms*

92-157

RES92157/TXTA.02J

ACCOUNTING MANAGER

DEFINITION:

Under general direction, the Accounting **Manager** performs highly responsible and professional **work** in planning, organizing, **directing**, and reviewing programs and activities related to the management of the City's accounting and financial reporting systems. Responsible for management of the City's interim and **annual** financial reporting **needs**, internal and external audits, budget development process, cost accounting programs, accounting operations, and other related duties.

SUPERVISION RECEIVED AND EXERCISED:

Receives general direction **from** the Director of Finance. Exercises supervision **over** professional, technical and clerical staff as assigned.

EXAMPLES OF DUTIES:

Duties may include, but are not limited **to**, the following:

Administers the Finance Department's accounting program.

Coordinates **internal** and external audit programs and activities.

Manages cost accounting programs including the preparation of cost allocation plans, preparation of **cost of service studies**, and design and implementation **of fee programs**.

**Reviews** claims vouchers and designs accounting procedures that comply with current accounting practices, legal mandates, and special grant funding.

Directs the preparation of interim and annual financial reports in accordance with generally accepted accounting principles.

Prepares analytical, accounting, and management reports as required.

Prepares and implements policies, procedures, and systems for efficient and effective accounting and financial reporting operations.

Reviews internal financial reports for discrepancies or budgetary problems and takes appropriate action.

**EXAMPLES OF DUTIES (Cont.)**

**Directs, trains, and evaluates Finance Department staff regarding the City's financial accounting and reporting policies, procedures, and capabilities.**

**Assists with and performs a variety of personnel actions including selection, training, promotion, performance evaluations, disciplinary measures, and dismissals.**

**Plans, assigns, directs, and reviews the work of personnel.**

**Assists in the preparation of the City's Budget.**

**Provides assistance to departments in developing respective budgets.**

**Assists in the preparation and implementation of the Finance Department's budget.**

**Assists in the development and implementation of goals, objectives, policies, and priorities for the Finance Department.**

**Acts as Director of Finance in his/her absence.**

**Performs related duties as required.**

**MINIMUM QUALIFICATIONS:**

**Knowledge of:**

Principles and procedures of government accounting and budgeting;  
Accounting and financial reporting policies, principles, and standards;  
Methods of preparing and implementing of cost allocation plans;  
Budgetary systems and procedures;  
Financial planning practices.  
Principles and practices of analysis, problem solving, and decision-making.  
Principles and practices of supervision, training, and performance evaluation.  
Automated financial systems.

**Ability to:**

**Plan, organize, and supervise the activities of the accounting functions of the Finance Department.**  
**Establish and maintain financial and accounting systems;**

Ability to: (cont'd)

Supervise, train **and evaluate** subordinates;  
Prepare clear, concise **and** complete financial documents, reports, **and** correspondence;  
Communicate clearly **and** concisely;  
**Use** automated information systems, including personal computer word-processing and spreadsheet applications;  
Compile, interpret, and analyze financial data;  
Perform complex technical accounting procedures;  
Establish priorities;  
Develop administrative procedures and operations and evaluate their efficiency and effectiveness, and make recommendations.  
Establish and maintain effective working **relationships** with those contacted during the course of work.  
Make effective public presentations **to** City Council and management staff.

EDUCATION AND EXPERIENCE:

Any combination equivalent to experience and education that **would** likely provide **the** required **knowledge** and abilities would be qualifying. **A** typical combination **is**

Education:

Bachelor **of** Arts degree in accounting, **finance**, business administration, economics, public administration, or related field.

Experience:

Three **years** of increasingly responsible **professional work** experience in financial management operations, one year of which shall have **been in a lead** or **a supervisory** capacity.

In addition, increasingly responsible experience in accounting which **would** have provided the knowledge and skills outlined **above** may be substituted for the college education **at the** discretion **of** the appointing authority.

CITY OF LODI

September 2, 1992

REVENUE MANAGER

DEFINITION:

Under general direction, the **Revenue Manager** performs highly responsible and professional **work** in planning, organizing, directing, and reviewing programs and activities related to the management of revenue sources. **Responsible for management** of the City's investment portfolio, debt financing activities, banking services, revenue collection and forecasting, customer service activities, and other related duties.

SUPERVISION RECEIVED AND EXERCISED:

Receives general direction from the Finance Director. Exercises supervision over technical and clerical staff as assigned.

EXAMPLES OF DUTIES:

Duties may include, **but** are **not** limited to, the following:

Manages the City's investment portfolio, including the development and implementation of investment policies, strategies, procedures, and reporting practices.

Establishes effective banking service relationships with the City's operating banks and the general banking community.

Manages the City's collection and debt service activities including the scheduling of debt payments, maintenance of outstanding debt obligations, reporting **as** required **to** various regulatory agencies, **and** administration of trustee **and** paying **agent contracts**.

Prepares revenue **forecasts** and monitors the performance of key revenue sources **such as** sales taxes, business **taxes**, transient occupancy taxes, and various service charges and development impact **fees**.

Administers the Finance Department's customer services programs.

Interprets, directs and evaluates the City's tax and fee collection operations.

**EXAMPLES OF DUTIES (Cont.)**

Prepares analytical, accounting, and management reports as required.

Directs, trains, and evaluates Finance Department staff regarding the City's revenue and collection policies, procedures and practices.

**Prepares and implements policies and procedures for revenue management operations.**

Assists in the preparation of the City's Budget.

Performs related duties as required.

**MINIMUM QUALIFICATIONS:**

**Knowledge of:**

Principles and procedures of government accounting and budgeting;  
Accounting and financial reporting policies, principles, and standards;  
Investment management practices;  
Revenue forecasting methods;  
Debt management principles.  
Principles and practices of supervision, training, and performance evaluation.  
Automated financial systems.

**Ability to:**

Plan, organize, and supervise the activities of the revenue and collection functions of the Finance Department.  
Establish and maintain financial systems;  
Supervise, train and evaluate subordinates;  
Prepare clear, concise and complete financial documents, reports, and correspondence;  
Communicate clearly and concisely;  
Perform under stressful conditions.  
Make effective public presentations to City Council and management staff.



**Ability to: (cont'd)**

Establish and maintain effective working **relationships** with those contacted in the course of **work;**

Use automated information systems, including **personal** computer word-processing and spreadsheet applications;

Perform complex and **technical** financial procedures;

Establish priorities;

Develop administrative procedures **and operations** and evaluate **their** efficiency and effectiveness, and **make recommendations;**

Compile, interpret, and **analyze** financial data.

**EDUCATION AND EXPERIENCE:**

Any combination equivalent to experience and education that would likely provide the required **knowledge** and abilities **would be qualifying.** A typical combination is:

**Education:**

**Bachelor of Arts degree in accounting, finance, business administration, economics, public administration, or related field.**

**Experience:**

**Three years** of increasingly responsible **professional work** experience in accounting, revenue management, or investment operations, **one year of** which shall have **been in a** lead or supervisory capacity.

In addition, increasingly responsible experience in revenue **and** collection which would have provided the **knowledge** and skills **outlined above** may be substituted for the college education **at the discretion of the appointing authority.**

**ACCOUNTING MANAGER**

**DEFINITION:**

Under general direction, the Accounting Manager performs highly responsible and professional work in planning, organizing, directing, and reviewing programs and activities related to the management of the City's accounting and financial reporting systems. Responsible for management of the City's interim and annual financial reporting needs, internal and external audits, budget development process, cost accounting programs, accounting operations, and other related duties.

**SUPERVISION RECEIVED AND EXERCISED:**

Receives general direction from the Director of Finance. Exercises supervision over professional, technical and clerical staff as assigned.

**EXAMPLES OF DUTIES:**

Duties may include, but are not limited to, the following:

**Administers the Finance Department's accounting program.**

Coordinates internal and external audit programs and activities.

Manages cost accounting programs including the preparation of cost allocation plans, preparation of cost of service studies, and design and implementation of fee programs.

Reviews claims vouchers and designs accounting procedures that comply with current accounting practices, legal mandates, and special grant funding.

Directs the preparation of interim and annual financial reports in accordance with generally accepted accounting principles.

Prepares analytical, accounting, and management reports as required.

Prepares and implements policies, procedures, and systems for efficient and effective accounting and financial reporting operations.

Reviews internal financial reports for discrepancies or budgetary problems and takes appropriate action.

**EXAMPLES OF DUTIES (Cont.)**

Directs, trains, and evaluates Finance Department staff regarding the City's financial accounting and reporting policies, procedures, and capabilities.

Assists with and performs a variety of personnel actions including selection, training, promotion, performance evaluations, disciplinary measures, and dismissals.

Plans, assigns, directs, and reviews the work of personnel.

Assists in the preparation of the City's Budget.

Provides assistance to departments in developing respective budgets.

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Assists in the development and implementation of goals, objectives, policies, and priorities for the Finance Department.

Acts as Director of Finance in his/her absence.

Performs related duties as required.

**MINIMUM QUALIFICATIONS:**

**Knowledge of:**

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Automated financial systems.

**Ability to:**

Plan, organize, and supervise the activities of the accounting functions of the Finance Department.  
Establish and maintain financial and accounting systems;

Ability to: (cont'd)

**Supervise, train and evaluate subordinates;**

**Prepare clear, concise and complete financial documents, reports, and correspondence;**

**Communicate clearly and concisely;**

**Use automated information systems, including personal computer word-processing and spreadsheet applications;**

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September 2, 1992

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